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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

NOTICE OF MOTION NO. 3334 OF 2006  
IN  
INCOME TAX APPEAL (L) NO. 1915 OF 2006

The Commissioner of Income Tax ... Appellant

Versus

M/s. Saynukta Shah; Trading Co. Ltd.... Respondent

Mr. R.G. Bhat for the Appellants.

Mr. Jitendra Singh with Mr. K. Gopal for Respondent.

**CORAM: F.I. REBELLO &  
R.S.MOHITE, JJ.  
DATED: DECEMBER 19, 2007**

**P.C.**

. This is a notice of motion for condoning the delay of 261 days in filing the main tax appeal. On perusal of the affidavit in support of the notice of Motion, we find that the file was sent to the panel counsel for drafting the appeal memo on 8.11.2005 and the appeal memo was received on 14.8.2006. In our view, the delay period between 8.11.2005 and 14.8.2006 has not been properly explained. In the circumstances, sufficient cause is not shown to condone the delay. Hence, Notice of Motion is dismissed.

**(R.S.MOHITE, J.)**

**(F.I.REBELLO, J.)**